

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Benton Community School Corp (395)**

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	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$10,733,919	44.8%	\$10,110,894	47.0%	\$9,730,762	46.3%	\$9,807,744	45.9%
Student Instructional Support	\$1,623,428	6.8%	\$1,790,830	8.3%	\$1,728,339	8.2%	\$1,647,364	7.7%
Overhead and Operational Nonoperational	\$5,243,163	21.9%	\$5,543,357	25.8%	\$5,682,374	27.0%	\$6,055,851	28.3%
Nonoperational	\$6,368,598	26.6%	\$4,076,400	18.9%	\$3,878,117	18.5%	\$3,860,580	18.1%
<b>Grand Total</b>	<b>\$23,969,110</b>		<b>\$21,521,480</b>		<b>\$21,019,592</b>		<b>\$21,371,539</b>	

**Student Instructional Expenditures (Academic Achievement plus Support)**

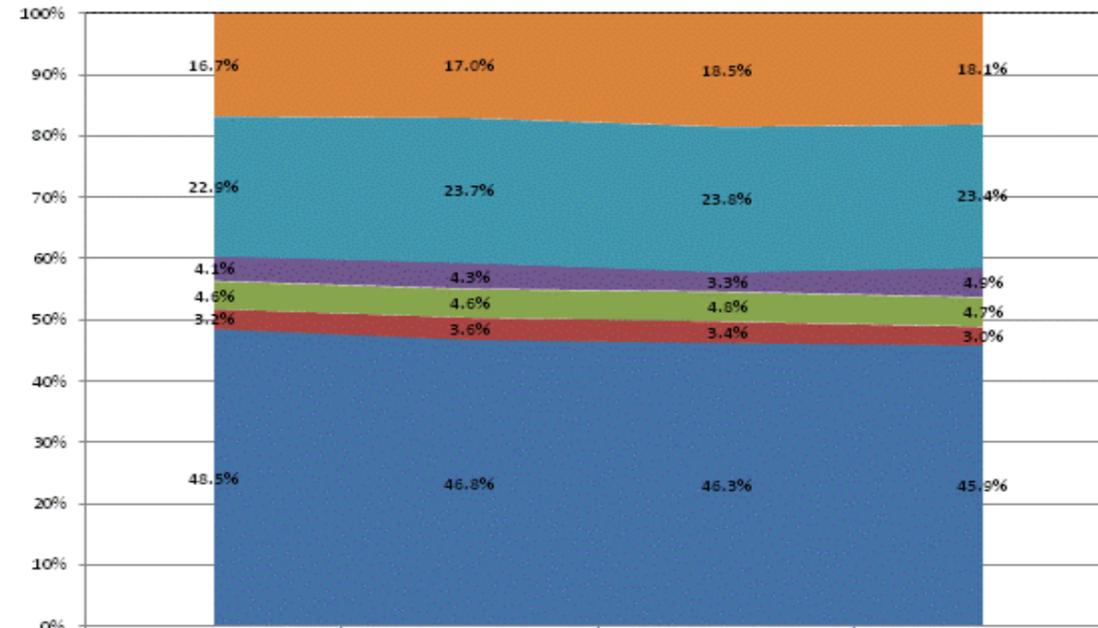
FY 2006  
51.6%

FY 2009  
55.3%

FY 2013  
54.5%

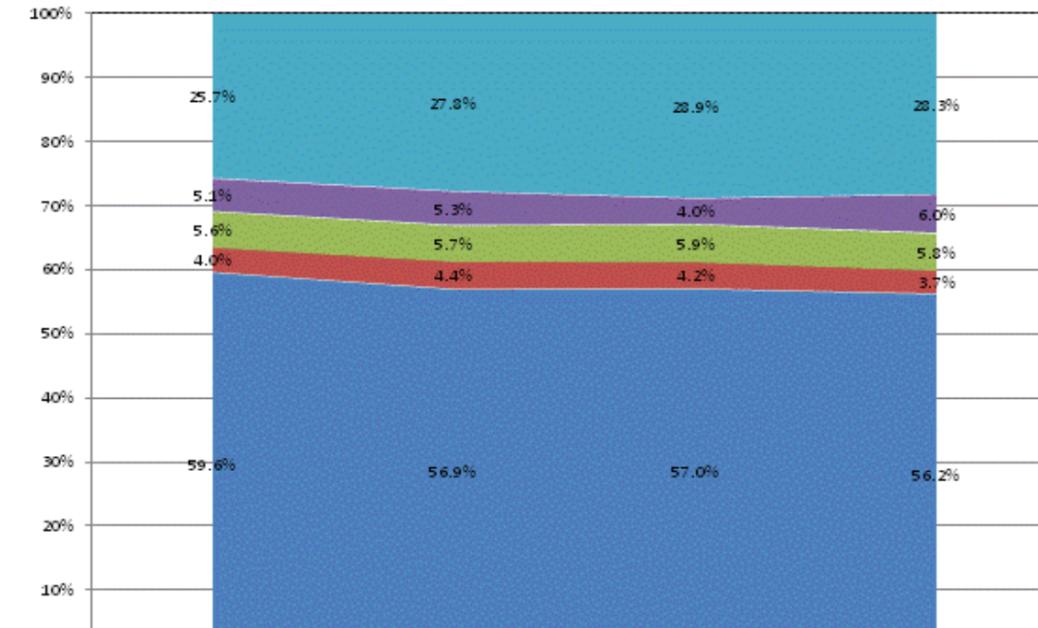
FY 2014  
53.6%

**All Expenditures**



Non-Operational	16.7%	17.0%	18.5%	18.1%
Other Overhead and Operational	22.9%	23.7%	23.8%	23.4%
Corporation Administration	4.1%	4.3%	3.3%	4.9%
School Administration	4.6%	4.6%	4.8%	4.7%
Other Student Instructional Support	3.2%	3.6%	3.4%	3.0%
Student Academic Achievement	48.5%	46.8%	46.3%	45.9%

**Operational Expenditures Only**



Other Overhead and Operational	25.7%	27.8%	28.9%	28.3%
Corporation Administration	5.1%	5.3%	4.0%	6.0%
School Administration	5.6%	5.7%	5.9%	5.8%
Other Student Instructional Support	4.0%	4.4%	4.2%	3.7%
Student Academic Achievement	59.6%	56.9%	57.0%	56.2%

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<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$0	\$388,601	\$351,216	\$377,216	N/A	-3%	7%
11100 Regular Programs; Elementary	\$3,107,325	\$3,421,740	\$3,347,496	\$3,318,020	7%	-3%	-1%
11200 Regular Programs; Middle/Junior High	\$3,000	\$0	\$0	\$0	-100%	N/A	N/A
11300 Regular Programs; High School	\$2,598,831	\$3,394,126	\$3,004,053	\$3,046,414	17%	-10%	1%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$60,417	\$88,431	\$94,079	N/A	56%	6%
11410 Vocational Education; Agriculture A	\$103,647	\$58,052	\$34,478	\$37,739	-64%	-35%	9%
11440 Vocational Education; Health Occupations	\$0	\$0	\$18,782	\$37,539	N/A	N/A	100%
11450 Vocational Education; Consumer and Homemaking	\$144,787	\$108,874	\$99,555	\$114,798	-21%	5%	15%
11470 Vocational Education; Business Education	\$54,008	\$81,120	\$31,205	\$32,078	-41%	-60%	3%
11490 Vocational Education; Industrial Education B	\$100,643	\$143,793	\$182,731	\$183,873	83%	28%	1%
11510 Vocational Education; Cooperative Education	\$13,194	\$0	\$0	\$0	-100%	N/A	N/A
11520 Vocational Education; Area School Participation	\$73,840	\$0	\$8,757	\$45,524	-38%	N/A	420%
11590 Other Vocational Education Programs	\$10,628	\$7,225	\$0	\$5	-100%	-100%	N/A
11910 Other Regular Programs; Competency Testing	\$374	\$0	\$0	\$0	-100%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$16,380	\$50,189	\$38,812	\$35,265	115%	-30%	-9%
12210 Mental Disabilities; Mild Mental Disabilities	\$1,133,494	\$1,128,302	\$1,093,641	\$1,074,836	-5%	-5%	-2%
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$235,979	\$269,829	\$306,677	N/A	30%	14%
12350 Physical Impairment; Homebound	\$1,673	\$10,562	\$16,627	\$15,854	> 500%	50%	-5%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$252,460	\$325,949	\$329,690	N/A	31%	1%
12710 Equal Opportunity At Risk	\$0	\$60	\$0	\$0	N/A	-100%	N/A
12810 Special Education Preschool	\$25,455	\$58,347	\$198,832	\$177,243	> 500%	204%	-11%
12900 Other Special Programs	\$42,189	\$55,652	\$2,987	\$63,905	51%	15%	> 500%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$31,756	\$0	\$0	N/A	-100%	N/A
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$49,236	\$28,099	\$7,545	\$0	-100%	-100%	-100%
14100 Summer School Programs; Elementary	\$45,027	\$0	\$10,735	\$8,430	-81%	N/A	-21%
14300 Summer School Programs; High School	\$73,115	\$72,036	\$21,261	\$22,011	-70%	-69%	4%
15100 Enrichment Programs; Non-Credit	\$8,469	\$0	\$0	\$0	-100%	N/A	N/A
16100 Remediation Testing	\$10,835	\$0	\$0	\$0	-100%	N/A	N/A
16200 Preventive Remediation	\$87,697	\$16,584	\$14,990	\$15,538	-82%	-6%	4%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$0	\$20,200	\$13,665	\$14,798	N/A	-27%	8%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$124,882	\$133,531	\$37,855	\$37,086	-70%	-72%	-2%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$68,111	\$0	N/A	N/A	-100%
22110 Improvement of Instruction; Service Area Direction	\$7,131	\$6,446	\$41,175	\$31,928	348%	395%	-22%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$167,435	\$143,285	\$44,003	\$25,301	-85%	-82%	-43%
22130 Improvement of Instruction; Instructional Staff Training	\$8,091	\$14,927	\$38,766	\$26,593	229%	78%	-31%
22220 Library/Media Services; School Library	\$136,533	\$177,327	\$176,209	\$165,780	21%	-7%	-6%
22230 Library/Media Services; Audiovisual	\$4,079	\$2,408	\$3,630	\$5,207	28%	116%	43%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$2,302	\$0	\$0	\$0	-100%	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$199,077	\$0	\$0	\$0	-100%	N/A	N/A
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$6,965	\$7,171	\$7,696	N/A	10%	7%
22900 Other Support Service, Instructional Staff	\$0	\$1,830	\$0	\$0	N/A	-100%	N/A
25525 Computers Purchased in Lieu of Textbooks	\$0	\$0	\$115,531	\$6,027	N/A	N/A	-95%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$0	\$14,450	N/A	N/A	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$0	\$123,913	N/A	N/A	N/A
25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$0	\$0	\$7,286	N/A	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$472,812	\$0	\$0	\$0	N/A	N/A	N/A
60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$0	\$16,730	\$4,944	N/A	N/A	-70%
<b>Student Academic Achievement Total</b>	<b>\$8,826,189</b>	<b>\$10,110,894</b>	<b>\$9,730,762</b>	<b>\$9,807,744</b>	<b>11%</b>	<b>-3%</b>	<b>1%</b>
<b>Student Instructional Support</b>							

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21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$100	\$100	N/A	N/A	0%
21120 Attendance and Social Work Services; Attendance Services	\$29,664	\$49,441	\$3,876	\$0	-100%	-100%	-100%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$105,154	\$133,481	\$94,617	\$93,969	-11%	-30%	-1%
21210 Guidance Services; Service Area Direction	\$5,481	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$259,722	\$314,791	\$212,121	\$219,268	-16%	-30%	3%
21340 Health Services; Nurse Services	\$103,911	\$135,316	\$136,983	\$135,544	30%	0%	-1%
21390 Health Services; Other Health Services	\$4,510	\$3,080	\$3,696	\$1,590	-65%	-48%	-57%
21420 Psychological Testing	\$58,757	\$39,140	\$7,379	\$1,238	-98%	-97%	-83%
21430 Psychological Counseling	\$0	\$38,508	\$76,820	\$617	N/A	-98%	-99%
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$140,483	\$195,596	\$181,527	\$183,518	31%	-6%	1%
21990 Other Support Services, Students; Other Student Services	\$0	\$7,633	\$0	\$0	N/A	-100%	N/A
24100 Office of The Principal	\$617,877	\$873,844	\$1,011,220	\$1,011,520	64%	16%	0%
<b>Student Instructional Support Total</b>	<b>\$1,325,558</b>	<b>\$1,790,830</b>	<b>\$1,728,339</b>	<b>\$1,647,364</b>	<b>24%</b>	<b>-8%</b>	<b>-5%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$0	\$19,475	\$27,564	\$14,519	N/A	-25%	-47%
23120 Board of Education; Service Area Assistants	\$12,292	\$19,991	\$18,885	\$15,144	23%	-24%	-20%
23150 Board of Education; Legal Services	\$9,775	\$55,835	\$12,254	\$24,973	155%	-55%	104%
23160 Board of Education; Promotion Expenses	\$2,139	\$1,499	\$1,166	\$0	-100%	-100%	-100%
23210 Executive Administration; Office of The Superintendent	\$134,244	\$238,885	\$161,588	\$124,224	-7%	-48%	-23%
23220 Executive Administration; Community Relations	\$0	\$486	\$0	\$0	N/A	-100%	N/A
23290 Executive Administration; Other Executive Administration Services	\$1,914	\$0	\$0	\$0	-100%	N/A	N/A
25110 Fiscal Services; Office of The Business Manager	\$145,049	\$407,315	\$159,207	\$184,442	27%	-55%	16%
25120 Fiscal Services; Service Area Direction	\$911	\$0	\$2,692	\$488	-46%	N/A	-82%
25191 Other Fiscal Services; Refund of Revenue	\$2,858	\$528	\$1,319	\$2,477	-13%	369%	88%
25192 Other Fiscal Services; Petty Cash	\$700	\$750	\$750	\$750	7%	0%	0%
25199 Other Fiscal Services; Other	\$0	\$20,938	\$4,469	\$0	N/A	-100%	-100%
25400 Planning, Research, Development and Evaluation	\$1,150	\$0	\$2,600	\$0	-100%	N/A	-100%
25740 Personnel Services; Noninstructional Personnel Training	\$1,264	\$0	\$0	\$0	-100%	N/A	N/A
25750 Personnel Services; Health Services	\$1,650	\$225	\$0	\$353,421	> 500%	> 500%	N/A
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$65,496	\$86,664	\$92,506	N/A	41%	7%
25830 Administrative Technology Services; Systems Application Development	\$0	\$2,576	\$0	\$0	N/A	-100%	N/A
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$83,231	\$147,266	\$186,957	N/A	125%	27%
25870 Administrative Technology Services; Professional Development Costs For Administrative Techr	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25890 Other Technology Services	\$1,410	\$3,373	\$27,033	\$14,429	> 500%	328%	-47%
25990 Other Support Services, Central	\$0	\$7,120	\$33,291	\$40,248	N/A	465%	21%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$6,192	\$79,881	\$181,943	\$118,111	> 500%	48%	-35%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,424,574	\$1,823,327	\$1,597,816	\$1,665,718	17%	-9%	4%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$76,986	\$66,706	\$67,702	\$179,217	133%	169%	165%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$257,997	\$269,110	\$509,429	\$314,895	22%	17%	-38%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$775	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$7,429	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$437	\$0	\$0	\$0	-100%	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$11,500	\$3,929	N/A	N/A	-66%
26700 Operation and Maintenance of Plant Services; Insurance	\$165,233	\$119,875	\$65,996	\$196,863	19%	64%	198%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$2,479	\$2,752	\$5,003	\$6,809	175%	147%	36%
27010 Student Transportation; Service Area Direction	\$113,090	\$118,554	\$97,606	\$84,515	-25%	-29%	-13%
27100 Student Transportation; Vehicle Operation	\$589,903	\$751,721	\$750,799	\$766,886	30%	2%	2%
27200 Student Transportation; Monitoring Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
27300 Student Transportation; Vehicle Servicing and Maintenance	\$385,659	\$529,762	\$813,592	\$630,482	63%	19%	-23%
27400 Student Transportation; Purchase of School Buses	\$704,950	\$0	\$0	\$0	-100%	N/A	N/A

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27500 Student Transportation; Insurance on Buses	\$55,224	\$36,372	\$19,705	\$59,426	8%	63%	202%
27700 Student Transportation; Contracted Transportation Services	\$2,123	\$0	\$0	\$0	-100%	N/A	N/A
27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$1,598	\$610	N/A	N/A	-62%
27910 Student Transportation; Bus Driver Training	\$1,207	\$4,177	\$935	\$3,948	227%	-5%	322%
31100 Food Services Operations; Service Area Direction	\$27,523	\$72,720	\$94,063	\$205,838	> 500%	183%	119%
31200 Food Services Operations; Food Preparation and Dispensing	\$550,047	\$740,000	\$777,875	\$743,401	35%	0%	-4%
31900 Other Food Services	\$0	\$677	\$64	\$20,625	N/A	> 500%	> 500%
<b>Overhead and Operational Total</b>	<b>\$4,687,184</b>	<b>\$5,543,357</b>	<b>\$5,682,374</b>	<b>\$6,055,851</b>	<b>29%</b>	<b>9%</b>	<b>7%</b>
<b>Nonoperational</b>							
33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$5,355	\$12,054	N/A	N/A	125%
33300 Civic Services	\$0	\$771	\$0	\$0	N/A	-100%	N/A
33990 Other Community Services; Other	\$898	\$500	\$0	\$0	-100%	-100%	N/A
40200 Equipment Purchases over the School's Capitalization Threshold	\$0	\$0	\$436,170	\$366,710	N/A	N/A	-16%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$101,223	\$13,665	\$7,565	\$0	-100%	-100%	-100%
43000 Facilities Acquisition and Construction; Professional Services	\$472,501	\$14,442	\$11,905	\$19,592	-96%	36%	65%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$4,414,778	\$808,203	\$112,998	\$87,894	-98%	-89%	-22%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$166,594	\$166,594	\$166,594	N/A	0%	0%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$24,241	\$1,116	\$27,537	\$4,450	-82%	299%	-84%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$101,890	\$87,873	\$159,161	\$150,887	48%	72%	-5%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$19,035	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$394,829	\$277,891	\$468,772	\$573,823	45%	106%	22%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$11,058	\$0	\$0	\$0	-100%	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$682,175	\$115,054	\$140,000	\$155,000	-77%	35%	11%
52100 Debt Services; Interest on Debt; Bonds	\$10,530	\$141,119	\$113,061	\$94,276	> 500%	-33%	-17%
52200 Debt Services; Interest on Debt; Temporary Loans	\$129,911	\$219,671	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$0	\$1,185,000	\$1,282,500	N/A	N/A	8%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$1,204,500	\$1,044,000	\$945,000	N/A	-22%	-9%
54200 Common School Fund; Principal	\$0	\$1,025,000	\$0	\$0	N/A	-100%	N/A
59100 Other Debt Services Obligations; Registrars Fee	\$5,030	\$0	\$0	\$0	-100%	N/A	N/A
59200 Other Debt Services Obligations; Bank Fee	\$500	\$0	\$0	\$0	-100%	N/A	N/A
60700 Nonprogramed Charges; Scholarships	\$0	\$0	\$0	\$1,800	N/A	N/A	N/A
<b>Nonoperational Total</b>	<b>\$6,368,598</b>	<b>\$4,076,400</b>	<b>\$3,878,117</b>	<b>\$3,860,580</b>	<b>-39%</b>	<b>-5%</b>	<b>0%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$202,351	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$828,544	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$98,916	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,217,267	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$11,745	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$402,757	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$2,761,580</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>